

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

REVIEW REPORT  
OF  
OFFICE OF MANAGEMENT AND BUDGET  
STATE OF INDIANA  
January 10, 2005 to December 31, 2006



**FILED**  
05/31/2007



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AGENCY OFFICIALS

Office

Official

Term

Director

Charles E. Schalliol

01-10-05 to 06-08-07



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE OFFICE OF MANAGEMENT AND BUDGET

We have reviewed the receipts, disbursements, and assets of the Office of Management and Budget for the period of January 10, 2005 to December 31, 2006. The Office of Management and Budget's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Office of Management and Budget are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

February 20, 2007

OFFICE OF MANAGEMENT AND BUDGET  
REVIEW COMMENTS  
DECEMBER 31, 2006

CREATION OF THE OFFICE OF MANAGEMENT AND BUDGET

On January 10, 2005, Governor Mitchell E. Daniels, Jr. issued Executive Order 05-02 creating the Office of Management and Budget. The Director of OMB also serves as the Budget Director.

ATTENDANCE REPORTS

We observed that employee attendance reports for the Office of Management and Budget were frequently not dated by the supervisor. Seven of the 18 (39%) attendance reports reviewed were not properly dated.

After being completed by the employee, the attendance report should be reviewed, signed, and dated by the immediate supervisor of the employee, or by another designated individual who has knowledge of the employee's attendance. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

OFFICE OF MANAGEMENT AND BUDGET  
EXIT CONFERENCE

The contents of this report were discussed on March 15, 2007, with Charles E. Schalliol, Director.